

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Reino W. Hakala
DOCKET NO.: 05-22900.001-R-1
PARCEL NO.: 31-01-107-021-0000

The parties of record before the Property Tax Appeal Board are Reino W. Hakala, the appellant, and the Cook County Board of Review.

The subject property consists of a 38-year-old, single-family dwelling of frame and masonry construction located in Rich Township, Cook County. The Property Tax Appeal Board issued a decision for 2002, under docket number 02-28149.001-R-1, disclosing the subject is a split-level dwelling containing 1,692 square feet of living area. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, air-conditioning, a fireplace and a two-car integral garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted photographs of the subject and the suggested comparables and copies of the following; a two-page letter, a Property Tax Appeal Board decision under docket number 02-28149.001-R-1 and the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of split-level, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,952 to 2,087 square feet of living area and range in age from 45 to 47 years. The comparables contain two and one-half bathrooms, a partial-finished basement, air-conditioning, a fireplace and a multi-car attached garage. The improvement assessments range from \$7.08 to

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$ 4,250
IMPR.:	\$ 19,854
TOTAL:	\$ 24,104

Subject only to the State multiplier as applicable.

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\$7.27 per square foot of living area. The subject's improvement assessment is \$19,854 or \$11.73 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$24,104. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, 30-year-old, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,130 to 2,303 square feet of living area. The comparables contain two and one-half bathrooms, an unfinished basement, air-conditioning, a fireplace and a two-car garage. The improvement assessments range from \$8.30 to \$8.69 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant provided a one-page brief as well as photographs disclosing the board of review's comparables are two-story dwellings and not similar to the subject.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the appellant's three comparables to be the most similar properties to the subject in the record. They are similar to the subject in design, construction, age and location and have improvement assessments ranging from \$7.08 to \$7.27 per square foot of living area. The subject's per square foot improvement assessment of \$11.73 falls above the range established by these properties. However, along with other differences, the Board finds the appellant's suggested comparables to be much larger in size of living area as compared to the subject. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant case, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; and the smaller dwellings have higher

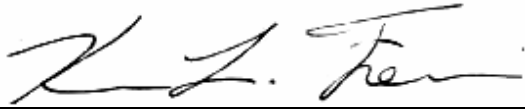
per square foot assessments. After considering adjustments for size, as well as other differences in the appellant's suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record. The board of review's comparables are accorded less weight because they differ from the subject in improvement size and/or design.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.